

AMENDED IN SENATE MARCH 24, 2004

SENATE BILL

No. 1832

Introduced by Senator Cedillo

February 20, 2004

~~An act to amend Sections 72 and 327.1 of the Revenue and Taxation Code, relating to taxation.~~ *An act to amend Section 1812.601 of the Civil Code, and to amend Sections 72, 327.1, 2503.1, 2503.2, 2504, 3451, 3456, 3693, 3693.1, 3695, 3701, 3702, 3704, 3704.7, 3707, 3710, and 3716 of, to add Sections 3692.1, 3692.2, and 3692.3 to, and to repeal Sections 3450, 3453, 3454, 3457, and 3717.5 of, the Revenue and Taxation Code, relating to taxation.*

LEGISLATIVE COUNSEL'S DIGEST

SB 1832, as amended, Cedillo. Property taxation: maps: *tax-defaulted property sales.*

Existing property tax law attaches as a lien against property taxes that are owed on that property. Existing law generally declares in default the taxes, assessments, and penalties on real property if those charges are not paid by a specified time. Existing law requires the tax collector to attempt to sell property that has become tax defaulted 5 years or more after that property has become tax defaulted, and in the case of tax-defaulted property that is also subject to a nuisance abatement lien, three years or more after that property becomes tax defaulted, as specified. During these 3 and 5 year periods, existing law allows a taxpayer a right of redemption whereby the taxpayer may pay specified charges to remove the lien against the property. Existing law specifies that this right of redemption terminates on the last business day prior to the date that the sale of the property begins. Existing law authorizes the tax collector to accept electronic funds transfers, as

defined, for payments on a redemption and for payments of taxes, assessments, and penalties on real property.

This bill would specify the manner in which the sales of tax-defaulted property may be conducted by public auction, including a public auction by electronic means such as the Internet. This bill would define public auction, close of auction, and date of the sale for purposes of these provisions. This bill would also provide that property sold under these provisions is sold as is, and disclaim any liability of the state, the county, and its officers and employees for any patent or latent condition on the property or for the failure of specified devices that may be used to submit bids on this property. This bill would also authorize the tax collector to accept electronic funds transfers as payment for tax-defaulted property that is sold under these provisions.

Existing law authorizes the tax collector to treat a sale of tax-defaulted property as a credit transaction if the high bid on that property exceeds \$5,000.

This bill would authorize the tax collector to treat any sale of tax-defaulted property as a credit transaction. This bill would also authorize a tax collector to require a deposit in the context of these property sales for specified purposes, and impose certain requirements for these deposits.

Existing law grants a county a claim, for the cost of the sale, against a person making a payment on tax-defaulted property with negotiable paper, as defined, that was not honored when presented.

This bill would grant a county a claim, for the actual cost of the sale, against any bidder whose bid on tax-defaulted property was accepted, but who did not make a payment on that property when the payment was due, as provided.

This bill would make conforming changes to related provisions and consolidate related duplicative provisions.

Existing property tax law authorizes the board of supervisors of any county to adopt an ordinance that requires the local agency that approves a tentative map or maps, in connection with building permits for new construction, to submit a copy of the map or maps to the county assessor. That law provides that the ordinance may require that the map or maps be provided in an electronic format. That law also authorizes a board of supervisors to enact an ordinance that requires any party that records a digital subdivision map, in connection with a legal description of lands for assessment purposes, to also file a duplicate digital copy, as provided.



This bill would authorize the board of supervisors to additionally enact those requirements by resolution or board order.

Vote: majority. Appropriation: no. Fiscal committee: no. State-mandated local program: no.

The people of the State of California do enact as follows:

1 SECTION 1. *Section 1812.601 of the Civil Code is amended*
2 *to read:*
3 1812.601. (a) “Advertisement” means any of the following:
4 (1) Any written or printed communication for the purpose of
5 soliciting, describing, or offering to act as an auctioneer or provide
6 auction company services, including any brochure, pamphlet,
7 newspaper, periodical, or publication.
8 (2) A telephone or other directory listing caused or permitted
9 by an auctioneer or auction company to be published that indicates
10 the offer to practice auctioneering or auction company services.
11 (3) A radio, television, or similar airwave transmission that
12 solicits or offers the practice of auctioneering or auction company
13 services.
14 (b) “Auction” means a sale transaction conducted by means of
15 oral or written exchanges, *which include exchanges made in*
16 *person or through electronic media*, between an auctioneer and the
17 members of his or her audience, which exchanges consist of a
18 series of invitations for offers for the purchase of goods made by
19 the auctioneer and offers to purchase made by members of the
20 audience and culminate in the acceptance by the auctioneer of the
21 highest or most favorable offer made by a member of the
22 participating audience. However, auction does not include either
23 of the following:
24 (1) A wholesale motor vehicle auction subject to regulation by
25 the Department of Motor Vehicles.
26 (2) A sale of real estate or a sale in any sequence of real estate
27 with personal property or fixtures or both in a unified sale pursuant
28 to subparagraph (B) of paragraph (1) of subdivision (a) of Section
29 9604 of the Commercial Code.
30 (c) “Auction company” means any person who arranges,
31 manages, sponsors, advertises, accounts for the proceeds of, or
32 carries out auction sales at locations, including, but not limited to,
33 any fixed location, including an auction barn, gallery place of

1 business, sale barn, sale yard, sale pavilion, and the contiguous
2 surroundings of each.

3 (d) “Auctioneer” means any individual who is engaged in, or
4 who by advertising or otherwise holds himself or herself out as
5 being available to engage in, the calling for, the recognition of, and
6 the acceptance of, offers for the purchase of goods at an auction.

7 (e) “Employee” means an individual who works for an
8 employer, is listed on the employer’s payroll records, and is under
9 the employer’s control.

10 (f) “Employer” means a person who employs an individual for
11 wages or salary, lists the individual on the person’s payroll records,
12 and withholds legally required deductions and contributions.

13 (g) “Goods” means any goods, wares, chattels, merchandise,
14 or other personal property, including domestic animals and farm
15 products.

16 (h) “Person” means an individual, corporation, partnership,
17 trust, including a business trust, firm, association, organization, or
18 any other form of business enterprise.

19 *SEC. 2.* Section 72 of the Revenue and Taxation Code is
20 amended to read:

21 72. (a) A copy of any building permit issued by any city,
22 county, or city and county shall be transmitted by each issuing
23 entity to the county assessor as soon as possible after the date of
24 issuance.

25 (b) A copy of any certificate of occupancy or other document
26 that shows the date of completion of new construction issued or
27 finalized by any city, county, or city and county, shall be
28 transmitted by each entity to the county assessor within 30 days
29 after the date of issuance or finalization.

30 (c) At the time an assessee files, or causes to be filed, an
31 approved set of building plans with the city, county, or city and
32 county, a scale copy of the floor plans and exterior dimensions of
33 the building designated for the county assessor shall be filed by the
34 assessee or his or her designee. The scale copy shall be in sufficient
35 detail to allow the assessor to determine the square footage of the
36 building and, in the case of a residential building, the intended use
37 of each room. An assessee, or his or her designee, where multiple
38 units are to be constructed from the same set of building plans, may
39 file only one scale copy of floor plans and exterior dimensions, so
40 long as each application for a building permit with respect to those

building plans specifically identifies the scale copy filed pursuant to this section. However, where the square footage of any one of the multiple units is altered, an assessee, or his or her designee, shall file a scale copy of the floor plan and exterior dimensions that specifically identifies the alteration from the previously filed scale copy. The receiving authority shall transmit that copy to the county assessor as soon as possible after the final plans are approved.

(d) The board of supervisors of a county may enact, by a majority vote of its entire membership, an ordinance, resolution, or board order that requires the local agency that approves the tentative map or maps, and any conditions of approval for the tentative map or maps that are filed with a county or a city in that county, to submit a copy of the map or maps, and any conditions of approval for the tentative map or maps, to the county assessor as soon as possible after the map or maps are filed. The ordinance, resolution, or board order may require that the map or maps be provided to the county assessor in an electronic format, if available in that form.

~~SEC. 2.—~~

SEC. 3. Section 327.1 of the Revenue and Taxation Code is amended to read:

327.1. The board of supervisors of any county may enact, by a majority vote of its membership, an ordinance, resolution, or board order that requires any party that records a digital subdivision map with the county recorder to also file a duplicate digital copy of that map with the county assessor.

SEC. 4. *Section 2503.1 of the Revenue and Taxation Code is amended to read:*

2503.1. As used in this ~~chapter~~ *code*, “electronic fund transfer” means any transfer of funds, other than a transaction originated by check, draft, or similar paper instrument, which is initiated through an electronic terminal, telephonic instrument, or computer or magnetic tape so as to order, instruct, or authorize a financial institution to credit or debit an account.

SEC. 5. *Section 2503.2 of the Revenue and Taxation Code is amended to read:*

2503.2. (a) The tax collector for any city, county, or city and county may, in his or her discretion, accept electronic funds transfers in payment *for a purchase at a tax sale*, of any tax ~~or~~, assessment, or on a redemption.

(b) The tax collector for any city, county, or city and county may, in his or her discretion, require any taxpayer, or any paying agent of a taxpayer or taxpayers, who makes an aggregate payment of fifty thousand dollars (\$50,000) or more on the two most recent regular installments on the secured roll or on the one installment of the most recent unsecured tax roll, to make subsequent payments by electronic funds transfer.

(c) Any taxpayer or paying agent making payment by electronic funds transfer shall provide any supporting documentation and electronic information as requested by the tax collector. An electronic funds transfer made pursuant to this section shall be made to the bank account designated by the tax collector.

(d) Any costs incurred by the tax collector as a result of the acceptance of electronic funds transfers pursuant to this section shall be considered administrative costs of tax collection, except that if for any reason the electronic funds transfer is not completed, those costs shall be recovered as provided in subdivision (g).

(e) The acceptance of an electronic funds transfer shall constitute payment of a tax, assessment, or redemption as of the date of acceptance when, but not before, the transfer has been completed. An electronic funds transfer is completed by acceptance by the bank designated by the tax collector of the payment specified by the originator's payment order.

(f) If an electronic funds transfer is not accepted for any reason, any record of payment entered on any official record indicating the acceptance of that transfer shall be canceled, and the tax or assessment shall be a lien as if no payment has been attempted. When a cancellation of a record of payment is made, the canceling officer shall record the cancellation on the record that contained the notation of payment, and immediately shall cause a written notice of cancellation to be sent to the person attempting the electronic funds transfer.

(g) Upon notice of nonacceptance of an electronic funds transfer, the tax collector may charge the person who attempted the electronic funds transfer a fee not to exceed the costs of processing the transfer, providing notice of nonacceptance to that person, and making required cancellations on the tax roll. The amount of any fee charged pursuant to this subdivision shall be set by the governing body of the relevant city, county, or city and county, and

1 may be added to the tax bill and collected in the same manner as
2 costs recovered pursuant to Section 2621.

3 *SEC. 6. Section 2504 of the Revenue and Taxation Code is*
4 *amended to read:*

5 2504. As used in this chapter code, “negotiable paper” means
6 bank checks and drafts and express and post-office money orders.

7 *SEC. 7. Section 3450 of the Revenue and Taxation Code is*
8 *repealed.*

9 ~~3450. As used in this chapter and in Sections 3691 and 3693~~
10 ~~of this code, “negotiable paper” means bank checks and drafts and~~
11 ~~express and post-office money orders.~~

12 *SEC. 8. Section 3451 of the Revenue and Taxation Code is*
13 *amended to read:*

14 3451. The tax collector may, in his or her discretion, accept
15 ~~negotiable paper~~ any method of payment authorized by Section
16 2502, 2503.2, or 2504 in payment for tax-defaulted property and
17 tax-defaulted property sold at public auction.

18 *SEC. 9. Section 3453 of the Revenue and Taxation Code is*
19 *repealed.*

20 ~~3453. The tax collector may deposit negotiable paper~~
21 ~~accepted by him daily with a bank for collection and receive from~~
22 ~~the bank cashier’s checks in an amount equal to the total deposits.~~
23 ~~The cashier’s checks shall be deposited in the county treasury like~~
24 ~~cash received for the same purpose.~~

25 *SEC. 10. Section 3454 of the Revenue and Taxation Code is*
26 *repealed.*

27 ~~3454. If any negotiable paper is returned unpaid to the bank~~
28 ~~with which it was deposited, the bank shall return it to the tax~~
29 ~~collector and, if its amount has been included in any cashier’s~~
30 ~~check given by the bank, the bank is entitled to a refund in the~~
31 ~~amount of the unpaid negotiable paper.~~

32 *SEC. 11. Section 3456 of the Revenue and Taxation Code is*
33 *amended to read:*

34 3456. (a) ~~If the payment~~ any part of a bid that was accepted
35 by the tax collector was wholly in negotiable paper which was not
36 ~~paid on due presentation is not paid when due~~, the county shall
37 have a claim against the ~~person who attempted payment by the~~
38 ~~negotiable paper bidder~~ for the actual cost of the sale. ~~The~~
39 ~~Immediately upon becoming past due, the tax collector shall~~
40 ~~forthwith notify the bidder by registered certified mail the person~~

1 ~~so attempting payment with advice that his or her bid has been~~
2 ~~voided and state the amount of the county's claim, which notice~~
3 ~~shall include all of the following:~~

4 (1) *That his or her bid has been voided because of the*
5 *delinquent payment.*

6 (2) *The amount of the county's claim against the bidder.*

7 (3) *That the amount of the claim will be deducted from any*
8 *deposit submitted by the bidder and that any remaining amount of*
9 *the deposit is forfeited.*

10 (b) *If a bidder does not pay any portion of a claim on or before*
11 *30 days after the notice is sent, both of the following apply:*

12 (1) *The county may utilize any means authorized by law to*
13 *collect the claim, including, but not limited to, transferring the*
14 *amount of the claim to the unsecured roll.*

15 (2) *The tax collector may prohibit the bidder from bidding on*
16 *sales made pursuant to this chapter.*

17 SEC. 12. *Section 3457 of the Revenue and Taxation Code is*
18 *repealed.*

19 ~~3457.—If the payment accepted by the tax collector was in part~~
20 ~~in negotiable paper which was not paid on due presentation, and~~
21 ~~in part in lawful money of the United States or part in negotiable~~
22 ~~paper which was duly paid, the tax collector shall deduct therefrom~~
23 ~~the cost of advertising such sale and forthwith refund the balance~~
24 ~~of such sum, together with the unpaid negotiable paper, by~~
25 ~~registered mail to the person so attempting payment, with advice~~
26 ~~that his bid has been voided.~~

27 SEC. 13. *Section 3692.1 is added to the Revenue and Taxation*
28 *Code, to read:*

29 3692.1. *Notwithstanding any other provision of law, for*
30 *purposes of this chapter, all of the following apply:*

31 (a) *“Close of auction” means the date and time for which the*
32 *tax collector, or his or her designee, provides public notice of both*
33 *of the following:*

34 (1) *That no additional property will be offered for sale for that*
35 *public auction.*

36 (2) *That bidding for that public auction will end.*

37 (b) *“Date of the sale” means the date upon which a public*
38 *auction begins.*

1 (c) “Public auction” means any venue or medium to sell
2 property under this chapter that provides reasonable access to the
3 public to bid on and purchase this property.

4 SEC. 14. Section 3692.2 is added to the Revenue and Taxation
5 Code, to read:

6 3692.2. A public auction conducted by electronic media,
7 including the Internet, to sell property under this chapter shall
8 have at least the following operational components:

9 (a) A component that allows bids to be submitted by computer.

10 (b) A component that authorizes the tax collector to accept bids
11 for as long as he or she deems necessary.

12 SEC. 15. Section 3692.3 is added to the Revenue and Taxation
13 Code, to read:

14 3692.3. (a) All property sold under this chapter is offered and
15 sold as is.

16 (b) The state, the county, and an employee of these entities
17 acting in the employee’s official capacity in preparing,
18 conducting, and executing a sale of property under this chapter,
19 are not liable for any of the following:

20 (1) Known or unknown conditions of this property, including,
21 but not limited to, errors in the assessor’s records pertaining to
22 improvement of the property.

23 (2) The failure of a device that is not owned, operated, and
24 managed by the state or county, that prevents a person from
25 participating in any sale under this chapter. For purposes of this
26 paragraph, “device” includes, but is not limited to, computer
27 hardware, a computer network, a computer software application,
28 and a computer Web site.

29 SEC. 16. Section 3693 of the Revenue and Taxation Code is
30 amended to read:

31 3693. (a) With the exception of the sealed bid sale
32 procedures authorized under Section 3692, all sales pursuant to
33 this chapter shall be at public auction to the highest bidder. The
34 amount of the high bid shall be paid in cash in lawful money of the
35 United States or negotiable paper or any combination thereof
36 which by any method of payment authorized by Section 2502,
37 2503.2, or 2504, which method is at the discretion of the tax
38 collector specifies. Unless otherwise specified by the tax collector,
39 payment is due on or before the close of auction.

(b) The tax collector may require a person to submit a deposit, by any method of payment authorized by Section 2502, 2503.2, or 2504, for the purposes specified in this subdivision. A tax collector requiring a deposit pursuant to this subdivision may determine, and shall provide public notice before the date of the sale upon determining, all of the following:

(1) The method of payment of this deposit.

(2) The amount of this deposit.

(3) The due date of this deposit.

(4) Whether the deposit will be applied for one or more of the following purposes:

(A) As a condition to submitting a bid on property that is being sold under this chapter.

(B) As a payment toward specified property that is being sold under this chapter. If a deposit is applied for this purpose, the deposit may be applied as payment toward more than one specified property based upon the amount of the minimum bid for each property.

SEC. 17. Section 3693.1 of the Revenue and Taxation Code is amended to read:

3693.1. Notwithstanding Section 3693, ~~if the high bid is in excess of five thousand dollars (\$5,000),~~ the tax collector may make the sale of any property sold under this chapter a cash or credit transaction. ~~In the event~~ If the tax collector approves the ~~successful purchaser's request to treat the sale as a credit transaction, five thousand dollars (\$5,000) or 10 percent of the purchase price, whichever is greater, shall be deposited with the tax collector and the~~ the tax collector may require a deposit and determine the amount thereof. The balance of the purchase price shall be paid ~~in cash in lawful money of the United States or negotiable paper~~ by any method of payment authorized by Section 2502, 2503.2, or 2504, as specified by the tax collector and within a period specified by the tax collector not to exceed 90 days from the date of the close of auction as a condition precedent to the transfer of title to ~~that successful~~ the purchaser. If the purchaser was required to pay a deposit prior to the date of the sale, the deposit shall be applied toward the purchase price of the property. Failure on the part of the successful bidder to consummate the sale within the period specified by the tax collector shall result in the forfeiture of the deposit and all rights he or she may have with

1 respect to that property. Any forfeiture of deposit shall be
2 distributed to the county general fund and shall not apply to
3 outstanding delinquent taxes. Upon forfeiture the right of
4 redemption shall revive.

5 *SEC. 18. Section 3695 of the Revenue and Taxation Code is*
6 *amended to read:*

7 3695. If the governing body of any taxing agency does not,
8 before the date of *the* sale, file with the tax collector and the board
9 of supervisors certified copies of a resolution adopted by the
10 governing body objecting to the sale, the taxing agency has
11 consented to the sale. If the taxing agency consents to the sale the
12 lien of its taxes or assessments and any rights which it may have
13 to the property as a result of ~~such~~ *these* taxes or assessments are
14 canceled by a sale under this chapter and it is entitled to its proper
15 share of the proceeds deposited in the delinquent tax sale trust
16 fund. If the taxing agency does object to the sale, the lien of its
17 taxes or assessments or any rights which the taxing agency may
18 have to the property are not affected by a sale under this chapter.
19 Provided, however, that any taxing agency ~~which~~ *that* is also a
20 revenue district may not object to a sale unless it files with ~~such~~
21 *this* objection an executed proposed agreement under Chapter 8 of
22 this part to purchase the property, but not including an option to
23 purchase, at a price not less than the minimum bid.

24 If a taxing agency ~~which~~ *that* is not also a revenue district
25 objects to the sale and before the date of *the* sale applies in writing
26 to the board of supervisors to purchase the property under Chapter
27 8 of this part at a price equal to that approved by the board of
28 supervisors, or upon a pro rata division of the proceeds of a sale
29 as may be provided under Chapter 8, the tax collector shall not
30 proceed with the sale.

31 *SEC. 19. Section 3701 of the Revenue and Taxation Code is*
32 *amended to read:*

33 3701. Not less than 45 days nor more than 120 days before the
34 proposed sale, the tax collector shall send notice of the proposed
35 sale by certified mail with return receipt requested to the last
36 known mailing address, if available, of parties of interest, as
37 defined in Section 4675. The notice shall state the date, time, and
38 place of the proposed sale, the amount required to redeem the
39 property, and the fact that the property may be redeemed up to the
40 close of business on the last business day prior to the date of *the*

1 sale, and information regarding the rights of parties of interest to
2 claim excess proceeds, as defined in Section 4674, if the property
3 is sold and excess proceeds result from that sale.

4 The tax collector shall make a reasonable effort to obtain the
5 name and last known mailing address of parties of interest.

6 The validity of any sale under this chapter shall not be affected
7 if the tax collector's reasonable effort fails to disclose the name and
8 last known mailing address of parties of interest or if a party of
9 interest does not receive the mailed notice.

10 *SEC. 20. Section 3702 of the Revenue and Taxation Code is*
11 *amended to read:*

12 3702. The tax collector shall publish the notice of intended
13 sale once a week for three successive weeks in a newspaper of
14 general circulation published in the county seat and in a newspaper
15 of general circulation published in the judicial district in which the
16 property is situated. If the same newspaper of general circulation
17 is published in both the county seat and in such district, or if the
18 publication of the notice of sale is made in a newspaper which is
19 determined pursuant to Section 3381 as most likely to afford
20 adequate notice of the sale, a publication in such paper shall satisfy
21 the requirements for publication set forth in this section. If there
22 is no newspaper published in the county seat or in the judicial
23 district, then publication may be made by posting notice in three
24 public places in the county seat or in the judicial district, as the case
25 may be, where no such newspaper is published. The publication
26 shall be started not less than 21 days prior to the *date of the sale*.

27 *SEC. 21. Section 3704 of the Revenue and Taxation Code is*
28 *amended to read:*

29 3704. The notice of intended sale shall ~~state~~ *include* all of the
30 following:

31 (a) The date, time, and place of the intended sale, *including the*
32 *electronic address if the intended sale is by public auction via the*
33 *Internet or other electronic media.*

34 (b) A description of the property to be sold.

35 (c) The name of the last assessee of the property.

36 (d) The minimum acceptable bid of the property to be sold.

37 (e) ~~There shall also be a~~ A statement that if the property is not
38 redeemed before the close of business on the last business day prior
39 to the date of the sale, the right of redemption will cease.

(f) ~~If~~ *A statement that if the property is sold, parties of interest, as defined in Section 4675, have the right to file a claim with the county for any proceeds from the sale which are in excess of the liens and costs required to be paid from the proceeds.*

(g) ~~If~~ *A statement that if excess proceeds result from the sale, notice will be given to parties of interest, pursuant to law.*

(h) ~~If~~ *A statement that if the parcel remains unsold after the tax sale, the date, time, and location of any subsequent sale.*

(i) *If applicable, that a deposit is required as a condition to submit bids on the property.*

(j) *If applicable, a statement that, for any property purchased by a credit transaction, the right of redemption will revive if full payment is not received by the tax collector prior to the close of business on the date, as specified by the tax collector under Section 3693.1, that full payment is due.*

SEC. 22. *Section 3704.7 of the Revenue and Taxation Code is amended to read:*

3704.7. (a) In the case of a property that is the primary residence of the last known assessee, as indicated by either a valid homeowner's exemption on file with the county assessor in the name of the last known assessee, or the fact that the mailing address for the last tax bill is the same address as the property, the tax collector or his or her agent shall, in addition to any other notice required by this chapter, make a reasonable effort to contact in person, not more than 120 days or less than 10 days prior to the date of *the* sale, the owner-occupant of that property. In the course of the personal contact, the tax collector, or his or her agent, shall inform the owner-occupant of the following:

(1) That the property, if not redeemed, shall be offered for sale at a public auction.

(2) His or her redemption rights pursuant to Part 7 (commencing with Section 4101).

(b) If the personal contact described in subdivision (a) is not made after reasonable efforts, the tax collector or his or her agent shall attempt to serve written notice, no less than five days prior to the date of the sale, with respect to the fact of the sale and the requirement that the tax collector be contacted immediately with respect to redemption of the property.

(c) The amount of the actual and reasonable costs incurred by the tax collector, or his or her agent, or both, in complying with the

1 requirements of subdivisions (a) and (b), not to exceed one
2 hundred dollars (\$100), shall be added to the required amount for
3 redemption of the property.

4 (d) No transfer of title shall be invalidated by reason of failure
5 to comply with the requirements of this section.

6 *SEC. 23. Section 3707 of the Revenue and Taxation Code is*
7 *amended to read:*

8 3707. (a) (1) The right of redemption—~~shall terminate~~
9 ~~terminates~~ at the close of business on the last business day prior to
10 the date of the sale—~~begins~~.

11 (2) *If the tax collector approves a sale as a credit transaction*
12 *and does not receive full payment on or before the date upon which*
13 *the tax collector requires pursuant to Section 3693.1, the right of*
14 *redemption is revived on the next business day following that date.*

15 (b) Notwithstanding any other provision of law, any remittance
16 sent by mail for redemption of tax-defaulted property must be
17 received in the tax collector's office prior to the time established
18 in *paragraph (1) of subdivision (a).*

19 (c) The sale shall be deemed complete when ~~a qualified bid is~~
20 ~~accepted~~ *full payment has been received by the tax collector.*

21 (d) The right of redemption revives if the property is not sold.

22 *SEC. 24. Section 3710 of the Revenue and Taxation Code is*
23 *amended to read:*

24 3710. In addition to the usual provisions of a deed conveying
25 real property, the deed shall specify all of the following:

26 (a) That the legally levied taxes on the subject property were
27 duly declared to be in default and were a lien on the property.

28 (b) That the tax collector, pursuant to a statutory power of sale,
29 has sold the property.

30 (c) If a taxing agency objected to the sale, the fact of the
31 objection and the name of the objecting taxing agency.

32 (d) The name of the purchaser, the date ~~of sale~~ *the property was*
33 *sold*, and the amount for which the property was sold.

34 (e) That the property is therefore conveyed to the purchaser
35 according to law.

36 *SEC. 25. Section 3716 of the Revenue and Taxation Code is*
37 *amended to read:*

38 3716. Within 10 days after the sale, the tax collector shall
39 report to the assessor the following:

40 (a) The name of the purchaser.

1 (b) The date ~~of sale~~ *the property was sold.*

2 (c) The amount for which the property was sold.

3 (d) The description of the property conveyed.

4 *SEC. 26. Section 3717.5 of the Revenue and Taxation Code is*
5 *repealed.*

6 ~~3717.5.—The tax collector shall note the fact and date of a sale~~
7 ~~under this chapter on the margin of each delinquent and current roll~~
8 ~~on which the property appears, opposite the property sold. Any~~
9 ~~charges against the collector having custody of the delinquent and~~
10 ~~current rolls shall be reduced accordingly.~~

